

DELAWARE DIVISION OF REVENUE
GROSS RECEIPTS TAX RETURN FOR TRANSIENT RETAILERS - FORM LQ10 9801

LQ

ACCOUNT NUMBER	TAX PERIOD ENDING	DUE ON OR BEFORE	BUSINESS CODE GROUP DESCRIPTION 403 RET-TRANSIENT
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BUSINESS NAME AND ADDRESS

Check Here
If A Request
For Change
Form Is
Being Filed


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1. TOTAL GROSS RECEIPTS FOR QUARTER	\$	00
2. LESS EXCLUSION (Maximum \$3,000 per year)	\$	00
3. TAXABLE AMOUNT (Subtract Line 2 from Line 1)	\$	00
4. BALANCE DUE, LINE 3 X 0.00576 =	\$	00

AUTHORIZED SIGNATURE I declare under penalties of perjury, that this is
a true, correct and complete return.

DATE

TELEPHONE NUMBER

Mail This Form With Remittance Payable To:
 Delaware Division of Revenue
 P.O. Box 2340, Wilmington, DE 19899-2340
 For questions, call (302) 577-8780

If desired, provide an e-mail address where we may contact you regarding this return.

E-MAIL ADDRESS

CUT ALONG THIS LINE AND SEND THE ABOVE PORTION WITH ANY PAYMENT DUE

GROSS RECEIPTS TAX RETURN - MONTHLY

Complete the return above, sign, date and file by the due date. You may file all monthly or quarterly returns at the end of the year if no tax is due on any of the returns.

To Update Your Contact/Business Information on File with Revenue:
To Change Tax Information You've Already Reported:

[Remit a License Request for Change form](#)
[Remit an Amended return](#)

SPECIFIC LINE INSTRUCTIONS

PLEASE NOTE: THE DIVISION OF REVENUE REQUIRES ROUNDING OF ALL AMOUNTS ON ALL GROSS RECEIPTS RETURNS.

- Line 1 - Enter on Line 1 the amount of your total gross receipts from sales, rents services, or commissions for the tax period.
 Line 2 - The maximum allowable exclusion is \$3,000 for the year. (If you do not exceed the exclusion amount during the first quarter, carry over to the next quarter only the unused portion. See example below.)
 Line 3 - Subtract Line 2 from Line 1 and enter the result on Line 3. If this is a negative amount or zero, enter zero on Line 3. (No tax is due. Sign, date and file this return.)
 Line 4 - Multiply Line 3 by the gross receipt tax rate printed on the return. Enter the result on Line 4. This is the amount of tax that is due and payable with the filing of this return.

If you have not already renewed this year's business license, do it now to avoid a \$200 penalty.
 Go to www.delaware.gov to renew your business license online!

SAMPLE COMPLETED RETURN

1ST QUARTER
TAX PERIOD ENDING 3/31/2006

1. TOTAL GROSS RECEIPTS FOR QUARTER	\$	2,800	00
2. LESS EXCLUSION (Maximum \$3,000 per year)	\$	2,800	00
3. TAXABLE AMOUNT (Subtract Line 2 from Line 1)	\$	00	00
4. BALANCE DUE, LINE 3 X 0.00576 =	\$	0	00

2ND QUARTER
TAX PERIOD ENDING 6/30/2006

1. TOTAL GROSS RECEIPTS FOR QUARTER	\$	3,500	00
2. LESS EXCLUSION (Maximum \$3,000 per year)	\$	200	00
3. TAXABLE AMOUNT (Subtract Line 2 from Line 1)	\$	3,300	00
4. BALANCE DUE, LINE 3 X 0.00576 =	\$	19	00

Monthly Gross Receipts Tax Returns are due on or before the 20th day of the month following the end of the tax period.

MONTH END	DUE DATE	MONTH END	DUE DATE	MONTH END	DUE DATE	MONTH END	DUE DATE
01/31/2006	02/21/2006	04/30/2006	05/22/2006	07/31/2006	08/21/2006	10/31/2006	11/20/2006
02/28/2006	03/20/2006	05/31/2006	06/20/2006	08/31/2006	09/20/2006	11/30/2006	12/20/2006
03/31/2006	04/20/2006	06/30/2006	07/20/2006	09/30/2006	10/20/2006	12/31/2006	01/22/2007

For questions or to speak with a customer service representative, please call Revenue's Gross Receipts Department at (302) 577-8780.